

Form IR-25 City Income Tax Return For Individuals

2011

Personal information section including name, address, SSN, and filing status.

Part A: Employer information and wages section.

Part B TAX CALCULATION A Declaration of Estimated City Tax (form IR-21) is REQUIRED for all individuals whose tax is not fully withheld.

Table with 9 columns: Column A (City), Column B (Income from Wages), Column C (Income from Net Profits), Column D (Total Net Taxable Income), \*\* Tax Rate, Column E (Tax Due), Column F (Less Tax Withheld), Column G (Net Tax Due).

Summary section for tax calculation with lines 1-6 and 6A-6B.

Part C INCOME FROM SOURCES OTHER THAN WAGES, SALARIES, COMMISSIONS, ETC.

Table with 5 columns: Column H (Income from Part D), Column I (Rental Income from Part E), Column J (Other Income from Part E), Column K (Total Other Income).

Third Party Designee section with fields for Name, Phone No., and SSN.

SIGNATURE and MAILING INFORMATION sections.

Staple check or money order HERE



**Stop: If your only source of income is from wages, do not complete the remainder of this page. Return to Page 1. Copies of your Federal Schedules C, E and F may be attached to your city return in lieu of completing the schedules below.**

**Part D SCHEDULE C - INCOME FROM SELF-EMPLOYMENT**

**Profit or Loss from Business (Sole Proprietorship)**

If you conducted business in more than one city, you must allocate income on Schedule Y.

Business Name:

Business Address:

Nature of Business:

Has City income tax been withheld from and remitted for all taxable employees during the period covered by this return?

YES  NO If not, explain on an attached statement.

Employer ID Number, if any:

Date Business Started:

Date City Business Began:

Accounting Method:  Cash  Accrual  Other

**Section 1 INCOME**

1. Total Receipts Less Allowances, Rebates and Returns.....	1	
2. Less (A) Cost of Goods Sold <input type="checkbox"/> or (B) Cost of Operations <input type="checkbox"/> , whichever is applicable..... Enter Amount of Labor Costs included on Line 2 here <input type="text"/> (attach 1099's if issued)	2	
3. Gross Profit, Subtract Line 2 from Line 1.....	3	
4. Dividends \$ _____ + Interest \$ _____ + Royalties \$ _____ = .....	4	
5. Rents Received (if connected with trade or business).....	5	
6. Other Business Income (attach schedule).....	6	
7. Gross Income. Add Lines 3 through 6.....	7	

**Section 2 EXPENSES**

8. Advertising & Promotion.....	8		14. Repairs.....	14	
9. Bad Debts.....	9		15. Salaries & Wages.....	15	
10. Car & Truck Expenses.....	10		16. Compensation of Officers.....	16	
11. Depreciation, Amortization, Depletion.....	11		17. Commissions (attach 1099's if issued).....	17	
12. Interest on Business Indebtedness.....	12		18. Taxes & Licenses.....	18	
13. Rents (Paid to: ).....	13		19. Other: Attach Schedule if over \$5,000.....	19	
20. Total Expenses. Add Lines 8 through 19 .....	20				
21. Net Profit (or Loss) from Business or Profession. Subtract Line 20 from Line 7.....	21				

**Part E RENTAL AND PARTNERSHIP INCOME**

**Section 1 INCOME OR LOSS FROM RENTAL REAL ESTATE - If income in more than one city, you must use Schedule Y.**

	Property A	Property B	Property C	Property D
1. Address of Property (include No., Street, City and State).....	1			
2. Rents Received .....	2			
3. Depreciation.....	3			
4. Repairs .....	4			
5. Other Exp. (attach Sched.).....	5			
6. Net Income (Loss).....	6			
7. Local Tax paid.....	7			
8. Local jurisdiction paid .....	8			

**Section 2 PARTNERSHIP/OTHER INCOME (all taxpayers) - Attach copies of all K-1's.**

	Partnership/Source	Federal Identification # (if applicable)	Income Taxable to What City?	Your Share of City Taxable Income	Your Share of City Taxes Paid
1.					
2.					
3.					
4.					
5.					
6.					

The loss from an unincorporated business activity reported on this page may not be used to offset W-2 wages reported on Page 1. However, the loss from an unincorporated business activity may be used to offset a gain from another unincorporated business activity if: 1) both unincorporated activities were conducted in the same city; or 2) both unincorporated activities are taxed by your city of residence. NOTE: Remember to file your Declaration of Estimated Taxes (Form IR-21) for the current year. Phone (614) 645-7370.

**Schedule Y BUSINESS ALLOCATION FORMULA**

1. Average original cost of all real and tangible personal property owned or used by the taxpayer in the business or profession wherever situated except leased or rented real property.....
2. Annual rental on rented and leased real property used by the taxpayer wherever situated multiplied by 8.....
3. Combine Lines 1 and 2.....
4. All wages, salaries and other compensation paid to employees wherever their services are performed except compensation exempt from municipal taxation under O.R.C. §718.011.....
5. All gross receipts from sales made or services performed wherever made or performed.....

1	
2	
3	
4	
5	

City	Code		Column A Property	Column B Wages	Column C Gross Receipts	Column D Average %	Column E Allocated Net Profits
Columbus	01	a	\$	\$	\$	%	\$
		b	%	%	%		
Groveport	09	a	\$	\$	\$	%	\$
		b	%	%	%		
Obetz	10	a	\$	\$	\$	%	\$
		b	%	%	%		
Canal Winchester	11	a	\$	\$	\$	%	\$
		b	%	%	%		
Marble Cliff	13	a	\$	\$	\$	%	\$
		b	%	%	%		
Brice	14	a	\$	\$	\$	%	\$
		b	%	%	%		
Harrisburg	16	a	\$	\$	\$	%	\$
		b	%	%	%		
Everywhere Else		a	\$	\$	\$	%	\$
		b	%	%	%		